



SACHI A. HAMAI
Chief Executive Officer

County of Los Angeles CHIEF EXECUTIVE OFFICE

Kenneth Hahn Hall of Administration
500 West Temple Street, Room 713, Los Angeles, California 90012
(213) 974-1101
<http://ceo.lacounty.gov>

"To Enrich Lives Through Effective And Caring Service"

Board of Supervisors
HILDA L. SOLIS
First District

MARK RIDLEY-THOMAS
Second District

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Third District

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Fourth District

MICHAEL D. ANTONOVICH
Fifth District

May 17, 2016

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

17 May 17, 2016

LORI GLASGOW
EXECUTIVE OFFICER

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS AS THE GOVERNING
BODY OF THE COUNTY OF LOS ANGELES AND CONSOLIDATED FIRE
PROTECTION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND
THE GOVERNING BODIES OF THE QUARTZ HILL WATER DISTRICT AND OTHER
AFFECTED TAXING ENTITIES APPROVING AND ACCEPTING THE NEGOTIATED
EXCHANGE OF PROPERTY TAX REVENUE AS A RESULT OF THE PROPOSED
ANNEXATION OF TERRITORY TO THE QUARTZ HILL WATER DISTRICT
(ANNEXATION NO. 2007-29)
(FIFTH DISTRICT)
(3 VOTES)**

SUBJECT

This action is to adopt the Joint Resolution for the Negotiated Exchange of Property Tax Revenue associated with the annexation of territory into the Quartz Hill Water District.

IT IS RECOMMENDED THAT THE BOARD:

Approve the Joint Resolution between the Board, as the governing body of the County and the Consolidated Fire Protection District, and on behalf of the County Public Library; City of Lancaster; Quartz Hill Water District; County Sanitation District No. 14; Lancaster Cemetery District; Antelope Valley Mosquito and Vector Control District; Antelope Valley Resource Conservation District; and Antelope Valley-East Kern Water Agency, based on the negotiated exchange of property tax revenue related to the proposed Annexation No. 2007-29 to the Quartz Hill Water District.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The governing bodies of the Quartz Hill Water District (District) and the respective taxing entities including the City of Lancaster, County Sanitation District No. 14, Lancaster Cemetery District, Antelope Valley Mosquito and Vector Control District, Antelope Valley Resource Conservation District, and Antelope Valley-East Kern Water Agency, have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the District.

In order for the Local Agency Formation Commission (LAFCO) for the County of Los Angeles to proceed with the required hearings on the proposed annexation, the Board, as the governing body of the County and Consolidated Fire Protection District, and on behalf of the County Public Library, must also adopt the Joint Resolution.

The proposed annexation territory covers approximately five acres of territory in the City of Lancaster, generally north of Avenue L-12, south of Avenue L-8, east of 40th Street West, and west of 35th Street West. The annexation would allow the affected territory to obtain water service from the District.

Implementation of Strategic Plan Goals

The Countywide Strategic Plan directs the provision of “Community Support and Responsiveness” (Goal 2), by providing enhanced services and effectively planning and responding to economic, social, and environmental challenges. The proposed annexation to the District will enhance services to County residents by allowing the delivery of water service to the territory.

FISCAL IMPACT/FINANCING

There is no base transfer of property taxes associated with this annexation. The adopted joint resolution will allocate a share of the annual property tax increment in the affected Tax Rate Area from the County, and the other affected taxing entities to the District, as indicated in the Joint Resolution. The loss of future property tax revenue to the County, County Library, and Consolidated Fire District due to the proposed annexation is minimal (\$0.15 per \$1,000 of additional assessed value). Annexation No. 2007-29 is located within the City of Lancaster’s former Redevelopment Project Area (RPA) No. 6. No transfer of property tax revenues from properties within the RPA, which are deposited into a Redevelopment Property Tax Trust Fund [as created by California Health & Safety Code section 34170.5(b)] shall be made during the period that such revenues are legally committed for repayment of “Enforceable Obligations” [as defined by California Health & Safety Code section 34171(d)].

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Pursuant to Part 3, Division 3, Title 5 of the California Government Code, commencing with Section 56000, the District adopted a resolution and filed an application with LAFCO, to initiate proceedings for annexation of territory to the District.

Section 99 of the Revenue and Taxation Code (R&T Code) requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area, or service responsibilities will be altered by such change, must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution. The District and the other independent taxing entities have adopted the negotiated Joint Resolution for the subject annexation, as required by Section 99 of the R&T Code.

Adoption of the Joint Resolution by the Board will allow LAFCO to schedule the required public hearings to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal for annexation.

The Joint Resolution has been approved as to form by County Counsel.

ENVIRONMENTAL DOCUMENTATION

The proposed project is not a project pursuant to the California Environmental Quality Act (CEQA), because it is an activity that is excluded from the definition of a project by Section 15378(b) of the State CEQA Guidelines. This proposed action is the creation of a government funding mechanism, a fiscal activity which does not involve any commitment to any specific project, which may result in a potentially significant physical impact on the environment.

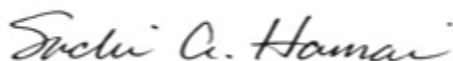
IMPACT ON CURRENT SERVICES (OR PROJECTS)

No impact on current services.

CONCLUSION

At such time as the recommendation is approved by the Board, please return one approved copy of this letter and eight signed originals of the Resolution to LAFCO, one approved copy of this letter and a copy of the signed Resolution to the Chief Executive Office, Office of Unincorporated Area Services, and one approved copy of this letter and a copy of the signed Resolution to the Auditor-Controller, Tax Division.

Respectfully submitted,



SACHI A. HAMAI

Chief Executive Officer

SAH:JJ:DPH:DSB

DSP:JST:acn

Enclosures

c: Executive Office, Board of Supervisors
County Counsel
Auditor-Controller
Fire
Public Library

ATTACHMENT

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS AS THE GOVERNING BODY OF THE
COUNTY OF LOS ANGELES, AND THE CONSOLIDATED FIRE PROTECTION DISTRICT, THE
BOARD OF DIRECTORS OF THE QUARTZ HILL WATER DISTRICT, THE
CITY COUNCIL OF THE CITY OF LANCASTER, AND OTHER AFFECTED TAXING ENTITIES,
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE
RESULTING FROM ANNEXATION NO. 2007-29 TO THE
QUARTZ HILL WATER DISTRICT**

WHEREAS, pursuant to Section 99 of the Revenue and Taxation Code, for specified jurisdictional changes, the governing bodies of affected agencies shall negotiate and determine the amount of property tax revenue to be exchanged between the affected agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, as the governing body of the County, and the Consolidated Fire Protection District, and on behalf of the Public Library, and the governing bodies of the Quartz Hill Water District; City of Lancaster; Lancaster Cemetery District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Mosquito and Vector Control District; Antelope Valley Resource Conservation District; and Antelope Valley-East Kern Water Agency, have determined the amount of property tax revenue to be exchanged between their respective agencies as a result of the Quartz Hill Water District Annexation No. 2007-29, as set forth below:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The negotiated exchange of property tax revenue between the County of Los Angeles, as the governing body of the County and Consolidated Fire Protection District, and on behalf of the Public Library; Quartz Hill Water District; City of Lancaster; Lancaster Cemetery District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Mosquito and Vector Control District; Antelope Valley Resource Conservation District; and Antelope Valley-East Kern Water Agency resulting from Annexation No. 2007-29, is approved and accepted.

2. For the fiscal year commencing in the year after the filing of the statement of boundary change for Annexation No. 2007-29, with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, 0.018375961 of the annual property tax growth in Tax Rate Area 09915, shall be transferred from the affected taxing entities as specified in the Attachment, to the Quartz Hill Water District as a result of Annexation No. 2007-29 to the District. The other affected taxing entities' shares of property taxes in Tax Rate Area 09915 shall be adjusted as specified in the Attachment.

3. There shall be no additional transfer of property taxes as a result of Annexation No. 2007-29.

4. No transfer of property tax revenues from properties within a community redevelopment project, which are deposited into a Redevelopment Property Tax Trust Fund (as created by California Health & Safety Code section 34170.5(b)) shall be made during the period that such revenues are legally committed for repayment of Enforceable Obligations (as defined by California Health & Safety Code section 34171 (d)).

5. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper, shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 18th day of February, 20 16
by the following vote:

AYES: 5

ABSENT: 0

NOES: 0

ABSTAIN: 0

Quartz Hill Water District

Allen F. Fick
Signature

Allen Fick, President
Print Name and Title

ATTEST:

Debi Pizz
Secretary

/

(Signed in Counterpart)

The foregoing resolution was on the 17th day of May, 20 16, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.



LORI GLASGOW, Executive Officer
Clerk of the Board of Supervisors of
the County of Los Angeles

By Lachelle Smitherman
Deputy

Deputy

APPROVED AS TO FORM:

MARY C. WICKHAM
County Counsel

By


Deputy

(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this 8th day of March, 2016, by the following vote:

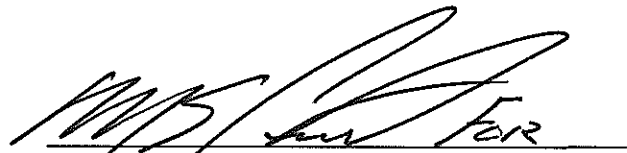
AYES: Council Members Malhi, Mann, Underwood-Jacobs, Vice Mayor Crist

NOTES: None

ABSTAIN: None


ABSENT: Mayor Parris

APPROVED:



R. REX PARRIS
Mayor
City of Lancaster

ATTEST:



BRITT AVRIT, CMC
City Clerk
City of Lancaster

Joint Resolution
Quartz Hill Water District Annexation No. 2007-29
Page 5 of 9

PASSED, APPROVED AND ADOPTED this 16 day of March, 2016
by the following vote:

AYES: 4 ABSENT: 0
NOES: 0 ABSTAIN: 0

Lancaster Cemetery District

Dad Owen
Signature

David Owens, Chairman
Print Name and Title
of the Board

ATTEST:

Secretary

(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this 17th day of March, 2016
by the following vote:

ABSTAIN: None

County Sanitation District No. 14 of Los Angeles County

Chairperson, Board of Directors

ATTEST:

Kimberly S. Gnyot
Secretary

/ / / / / / / / / /

(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this 23 day of February, 2016
by the following vote:

ABSENT:

ABSTAIN:

Antelope Valley Mosquito and Vector Control District


Signature

R. DENNIS PERSONS, PRESIDENT
Print Name and Title

ATTEST:

Anna C. Archana
Secretary

/

(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this 24 day of FEBRUARY, 2016 by
the following vote:

AYES: DEAGON, BECK ABSENT:
MAY, HAZELTON
NOES: ABSTAIN:

Antelope Valley Resource Conservation District

Claudette Beck
Signature

Claudette Beck
Print Name and Title

ATTEST:
[Signature]
Secretary

/

(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this 23rd day of February, 2016
by the following vote:

AYES:

7
0

ABSENT:

NOES:

ABSTAIN:

Antelope Valley-East Kern Water Agency

Keith Dyas
Signature

Keith Dyas, Board President
Print Name and Title

ATTEST:

[Signature]
Secretary

R-16-06
2-23-16

/

(Signed in Counterpart)

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Quartz Hill Water District
 Account No. 300.69
 TRA: 09915
 Annexation Number: 2007-29
 Quartz Hill Water District 0.024392408
 Based on their 2015-16 Tax Sharing Ratios

Acct No.	Taxing Agency	(1) Current Tax Share - AF49	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
001.05	LOS ANGELES COUNTY GENERAL	0.425715797	42.5716%	0.024392408	0.010384243	-0.010534301	0.415181496
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000112372	0.0112%	0.024392408	0.000002741	0.000000000	0.000112372
003.01	L A COUNTY LIBRARY	0.028680513	2.8681%	0.024392408	0.000699586	-0.000699586	0.027980927
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172485529	17.2486%	0.024392408	0.004207337	-0.004207337	0.168278192
007.31	L A C FIRE-FFW	0.006039462	0.6039%	0.024392408	0.000147317	0.000000000	0.006039462
053.30	LANCASTER CEMETERY DISTRICT	0.001570893	0.1571%	0.024392408	0.000038317	-0.000038317	0.001532576
061.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.001425562	0.1426%	0.024392408	0.000034772	-0.000034772	0.001390790
066.45	CO SANIT DIST NO 14 OPERATING	0.030081847	3.0082%	0.024392408	0.000733768	-0.000733768	0.029348079
068.05	ANTELOPE VY RESOURCE CONSER DIST	0.000929605	0.0930%	0.024392408	0.000022675	-0.000022675	0.000906930
186.01	CITY-LANCASTER TD #1 RP 6	0.067460348	6.7460%	0.024392408	0.001645520	-0.001645520	0.065814828
300.10	ANTELOPE VY.-EAST KERN WATER AGY	0.018845441	1.8845%	0.024392408	0.000459685	-0.000459685	0.018385756
400.00	EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.024392408	0.000000000	Exempt	0.000000000
400.01	EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.024392408	0.000000000	Exempt	0.000000000
400.15	COUNTY SCHOOL SERVICES	0.001393745	0.1394%	0.024392408	0.000033996	Exempt	0.001393745
400.21	CHILDREN'S INSTIL TUITION FUND	0.002766339	0.2766%	0.024392408	0.000067477	Exempt	0.002766339
689.01	WESTSIDE UNION SCHOOL DISTRICT	0.063090698	6.3091%	0.024392408	0.001538934	Exempt	0.063090698
689.06	CO.SCH.SERV.FD.- WESTSIDE UNION	0.008150618	0.8151%	0.024392408	0.000198813	Exempt	0.008150618
689.07	DEV CTR HDCPD MINOR WESTSIDE UN	0.000848410	0.0848%	0.024392408	0.000020694	Exempt	0.000848410
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.096203803	9.6204%	0.024392408	0.002346642	Exempt	0.096203803
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000353642	0.0354%	0.024392408	0.000008626	Exempt	0.000353642
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047132196	4.7132%	0.024392408	0.001149667	Exempt	0.047132196
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.026713180	2.6713%	0.024392408	0.000651598	Exempt	0.026713180
300.69	Quartz Hill Water District	0.000000000	0.0000%	0.024392408	0.000000000	0.000000000	0.018375961
Total		1.000000000	100.0000%		0.024392408	-0.018375961	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average water district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.